UNIFIED SCHOOL DISTRICT NO. 412
HOXIE, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2021

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Financial Statement With Independent Auditors' Report
For the Year Ended June 30, 2021

TABLE OF CONTENTS

Independent Auditors' Report 1

Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis 4

Notes to Financial Statement 5

Regulatory–Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis 12

Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis
Individually presented by fund

Governmental Type Funds
General Funds
2-1 General Fund 13
2-2 Supplemental General Fund 14

Special Purpose Funds
2-3 At Risk (K-12) Fund 15
2-4 Capital Outlay Fund 16
2-5 Driver Training Fund 17
2-6 Food Service Fund 18
2-7 Professional Development Fund 19
2-8 Special Education Fund 20
2-9 Vocational Education Fund 21
2-10 Gifts and Grants Fund 22
2-11 KPERS Special Retirement Contribution Fund 23
2-12 Contingency Reserve Fund 24
2-13 Student Materials Revolving Fund 25
2-14 Title I Low Income Fund 26
2-15 Title II Fund 27
2-16 REAP Grant Fund 28
2-17 Title IVA Fund 29
2-18 Health Care Reserve Fund 30
2-19 Federal Funds Fund 31

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis
Agency Funds 32

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis
District Activity Funds 33

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 412 Hoxie, Kansas
Hoxie, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 412 Hoxie, Kansas**, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Unified School District No. 412 Hoxie, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting*

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Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 412 Hoxie, Kansas** as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 412 Hoxie, Kansas** as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 412 Hoxie, Kansas** as of and for the year ended June 30, 2021 (not presented herein), and have issued our report thereon dated September 14, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

AdamsBrown, LLC

AdamsBrown, LLC
Certified Public Accountants
Colby, Kansas

September 13, 2021

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Governmental Type Funds							
General Funds							
General Fund	$ -	-	3,500,311	3,500,311	**-**	155	**155**
Supplemental General Fund	32,405	-	1,063,898	1,062,783	**33,520**	59,240	**92,760**
Special Purpose Funds							
At Risk (K-12) Fund	10,886	-	221,184	221,070	**11,000**	-	**11,000**
Capital Outlay Fund	848,628	-	499,897	437,866	**910,659**	54,617	**965,276**
Driver Training Fund	23,363	-	5,744	4,990	**24,117**	343	**24,460**
Food Service Fund	69,046	-	248,103	244,177	**72,972**	-	**72,972**
Professional Development Fund	-	-	7,200	7,200	**-**	-	**-**
Special Education Fund	120,354	-	615,592	632,287	**103,659**	-	**103,659**
Vocational Education Fund	57,286	-	99,518	123,494	**33,310**	1,048	**34,358**
Gifts and Grants Fund	325,839	-	59,570	261,825	**123,584**	56,043	**179,627**
KPERS Special Retirement Contribution Fund	-	-	365,094	365,094	**-**	-	**-**
Contingency Reserve Fund	208,072	-	27,809	46,257	**189,624**	-	**189,624**
Student Material Revolving Fund	200,000	-	22,609	12,875	**209,734**	1,239	**210,973**
Title I Low Income Fund	-	-	79,393	79,393	**-**	15,455	**15,455**
Title II Fund	-	-	16,858	16,858	**-**	1,857	**1,857**
REAP Grant Fund	-	-	40,845	40,845	**-**	-	**-**
Title IVA Fund	-	-	12,395	12,395	**-**	2,016	**2,016**
Federal Funds Fund	(47,830)	-	163,623	232,936	**(117,143)**	-	**(117,143)**
District Activity Funds	13,527	-	48,696	50,564	**11,659**	149	**11,808**
Total Reporting Entity (Excluding Agency Funds)	$ 1,861,576	-	7,098,339	7,353,220	**1,606,695**	192,162	**1,798,857**

Composition of Cash		
	Checking Accounts	$ **78,140**
	Money Market Accounts	**1,221,434**
	Certificate of Deposits	**575,413**
	Total Cash	**1,874,987**
	Agency Funds per Schedule 3	**(76,130)**
	Total Reporting Entity (Excluding Agency Funds)	$ **1,798,857**

The notes to the financial statement are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 412 Hoxie, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. The District has no related municipal entities.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2021.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Gifts and Grants Fund, Contingency Reserve Fund, Student Materials Revolving Fund, Title I Low Income Fund, Title II Fund, REAP Grant Fund, Title IVA Fund, Health Care Reserve Fund, Federal Funds Fund and District Activity Funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 412 Hoxie, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk
State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,874,987 and the bank balance was $1,993,883. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $1,493,883 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2021.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 412 Hoxie, Kansas received $225,531 subsequent to June 30, 2021 and as required by K.S.A. 72-5135, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 412 Hoxie, Kansas'** interfund transfers and

regulatory authority for the year ended June 30, 2021 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-5167	$ 118,000
General Fund	Special Education Fund	K.S.A. 72-5167	445,437
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	91,979
General Fund	Food Service Fund	K.S.A. 72-5167	1,649
General Fund	Professional Development Fund	K.S.A. 72-5167	5,129
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	27,809
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	129,205
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	153,917
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143	95,000

NOTE 6 – LITIGATION

Unified School District No. 412 Hoxie, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 412 Hoxie, Kansas carries commercial insurance for all other risks of loss, including property, inland marine, general liability, automobile, linebacker, worker's compensation, cybersolutions, and government crime. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 412 Hoxie, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – OPERATING LEASES

On February 2, 2016, **Unified School District No. 412 Hoxie, Kansas** entered into a lease agreement with Dealers First Financial, L.L.C. for two copiers. The agreement calls for monthly payments of $600 for 60 months. Payments totaling $3,600 were made in the 2020-2021 school year.

On April 11, 2017, **Unified School District No. 412 Hoxie, Kansas** entered into a lease agreement with Dealers First Financial, L.L.C. for a copier. The agreement calls for monthly payments of $345 for 60 months. Payments totaling $4,140 were made in the 2020-2021 school year. Future scheduled payments to maturity are as follows:

Year	Amount
2022	$ 3,105

On June 12, 2019, **Unified School District No. 412 Hoxie, Kansas** entered into a lease agreement with Dealers First Financial, L.L.C. for a copier. The agreement calls for monthly payments of $60 for 60 months. Payments totaling $720 were made in the 2020-2021 school year. Future scheduled payments to maturity are as follows:

Year		Amount
2022	$	720
2023		720
2024		720

On February 10, 2021, **Unified School District No. 412 Hoxie, Kansas** entered into a lease agreement with Dealers First Financial, L.L.C. for two copiers. The agreement calls for monthly payments of $600 for 60 months. Payments totaling $3,600 were made in the 2020-2021 school year. Future scheduled payments to maturity are as follows:

Year		Amount
2022	$	7,200
2023		7,200
2024		7,200
2025		7,200
2026		3,600

NOTE 10 – DEFERRED COMPENSATION PLAN

Unified School District No. 412 Hoxie, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

NOTE 11 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 412 Hoxie, KS participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $365,094 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,969,315. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 412 Hoxie, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

NOTE 13 – COMPENSATED ABSENCES

Vacation and Personal Leave

Unified School District No. 412 Hoxie, Kansas' policy with regard to vacation and personal leave does not provide for accumulation or carryover of benefits from one year to the next.

Temporary Leave

The District's policy for temporary leave permits a full-time certified employee to earn temporary leave at the rate of 13 days per year up to a maximum of 49 days. Teachers are paid one-half the substitute daily rate in the amount of $55 for each day over 49 at the end of the school year. Teachers who have taught in the district for a minimum of ten years by the spring of 2009 will be granted substitute pay of $100 for the accumulated days already in existence. This payment will be made when the teacher leaves the district. These days, if used, can only be used for sick leave.

Sick Leave

Sick leave is granted to qualifying classified employees at the rate of 12 days per year. Employees are allowed to accumulate a maximum of 80 days. Upon retirement or leaving the District, employees must request to be paid for any remaining sick leave at half the current certified teacher rate per day of $25.00.

NOTE 14– RISKS AND UNCERTAINTIES

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022.

NOTE 15 – CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $120,201 during 2020-2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	$ 3,524,984	(24,673)	-	3,500,311	**3,500,311**	-
Supplemental General Fund	1,065,386	(2,603)	-	1,062,783	**1,062,783**	-
Special Purpose Funds						
At Risk (K-12) Fund	221,070	-	-	221,070	**221,070**	-
Capital Outlay Fund	1,183,668	-	-	1,183,668	**437,866**	(745,802)
Driver Training Fund	6,757	-	-	6,757	**4,990**	(1,767)
Food Service Fund	247,956	-	-	247,956	**244,177**	(3,779)
Professional Development Fund	7,200	-	-	7,200	**7,200**	-
Special Education Fund	670,056	-	-	670,056	**632,287**	(37,769)
Vocational Education Fund	134,395	-	-	134,395	**123,494**	(10,901)
KPERS Special Retirement Contribution Fund	400,260	-	-	400,260	**365,094**	(35,166)

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Severance Tax	$ 12,030	**5,501**	13,500	(7,999)
Intergovernmental Revenues				
State Aid	1,140	**-**	-	-
Equalization Aid	2,961,505	**3,136,721**	3,077,047	59,674
Special Education State Aid	312,654	**358,089**	434,437	(76,348)
Total Receipts	3,287,329	**3,500,311**	3,524,984	(24,673)
Expenditures				
Instruction	1,601,500	**1,676,160**	1,802,398	(126,238)
Student Support Services	48,500	**60,639**	59,062	1,577
Instructional Support Services	58,284	**66,693**	77,970	(11,277)
General Administration	281,789	**296,454**	282,571	13,883
School Administration	250,041	**213,123**	229,241	(16,118)
Central Services	204,332	**252,248**	240,382	11,866
Transportation	190,738	**208,547**	206,744	1,803
Other Support Services	51,618	**36,444**	66,000	(29,556)
Transfers Out	600,527	**690,003**	560,616	129,387
Adjustment to Comply With Legal Max	-	**-**	(24,673)	24,673
Total Expenditures and Legal General Fund Budget	3,287,329	**3,500,311**	3,500,311	-
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 815,066	**961,608**	1,031,355	(69,747)
Delinquent Tax	8,503	**9,054**	-	9,054
Motor Vehicle Tax	71,445	**65,007**	53,720	11,287
Recreational Vehicle Tax	2,275	**2,084**	1,295	789
Commercial Vehicle Tax	7,187	**6,306**	5,589	717
State Aid	48,594	**19,130**	19,177	(47)
Miscellaneous	625	**709**	-	709
Total Receipts	953,695	**1,063,898**	1,111,136	(47,238)
Expenditures				
Instruction	308,039	**306,828**	291,184	15,644
General Administration	34,821	**1,600**	35,000	(33,400)
Operations and Maintenance	210,238	**356,233**	262,000	94,233
Transfers Out	472,091	**398,122**	477,202	(79,080)
Adjustment to Comply With Legal Max	-	**-**	(2,603)	2,603
Total Expenditures	1,025,189	**1,062,783**	1,062,783	-
Receipts Over (Under) Expenditures	(71,494)	**1,115**		
Unencumbered Cash - Beginning	103,899	**32,405**		
Unencumbered Cash - Ending	$ 32,405	**33,520**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
At Risk (K-12) Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 192,000	**221,184**	221,184	-
Expenditures				
Instruction	212,619	**221,070**	221,070	-
Receipts Over (Under) Expenditures	(20,619)	**114**		
Unencumbered Cash - Beginning	31,505	**10,886**		
Unencumbered Cash - Ending	$ 10,886	**11,000**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Tax	$ 454,591	**314,134**	321,855	(7,721)
Delinquent Tax	3,711	**4,304**	-	4,304
Motor Vehicle Tax	29,498	**31,615**	26,605	5,010
Recreational Vehicle Tax	960	**1,045**	642	403
Commercial Vehicle Tax	3,267	**3,472**	2,767	705
Miscellaneous	29,388	**19,959**	15,000	4,959
Interest Income	26,472	**7,368**	16,000	(8,632)
State Aid	30	**-**	-	-
Transfers In	-	**118,000**	-	118,000
Total Receipts	547,917	**499,897**	382,869	117,028
Expenditures				
Instruction	21,725	**23,530**	95,000	(71,470)
Support Services	95,070	**120,239**	61,000	59,239
Operations and Maintenance	23,772	**-**	750,000	(750,000)
Transportation	168,668	**139,359**	40,000	99,359
Facility Acquisition and Construction	139,891	**154,738**	237,668	(82,930)
Total Expenditures	449,126	**437,866**	1,183,668	(745,802)
Receipts Over (Under) Expenditures	98,791	**62,031**		
Unencumbered Cash - Beginning	749,837	**848,628**		
Unencumbered Cash - Ending	$ 848,628	**910,659**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,250	**2,244**	2,250	(6)
Other Local Revenues	3,850	**3,500**	4,000	(500)
Total Receipts	7,100	**5,744**	6,250	(506)
Expenditures				
Instruction	5,876	**4,990**	6,757	(1,767)
Receipts Over (Under) Expenditures	1,224	**754**		
Unencumbered Cash - Beginning	22,139	**23,363**		
Unencumbered Cash - Ending	$ 23,363	**24,117**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 2,832	**6,272**	2,071	4,201
Federal Aid	107,583	**200,460**	90,969	109,491
Miscellaneous	276	**139**	-	139
Charges for Services	82,739	**19,583**	97,873	(78,290)
Transfers In	57,005	**21,649**	46,900	(25,251)
Total Receipts	250,435	**248,103**	237,813	10,290
Expenditures				
Food Service Operation	247,303	**244,177**	247,956	(3,779)
Receipts Over (Under) Expenditures	3,132	**3,926**		
Unencumbered Cash - Beginning	65,914	**69,046**		
Unencumbered Cash - Ending	$ 69,046	**72,972**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Transfers In	$ 2,656	**5,129**	6,300	(1,171)
State Aid	717	**2,071**	900	1,171
Total Receipts	3,373	**7,200**	7,200	-
Expenditures				
Instruction	3,600	**7,200**	7,200	-
Receipts Over (Under) Expenditures	(227)	**-**		
Unencumbered Cash - Beginning	227	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ -	**5,551**	-	5,551
Reimbursements	24,917	**6,073**	-	6,073
Local Sources	3,288	**4,614**	-	4,614
Transfers In	591,795	**599,354**	653,434	(54,080)
Total Receipts	620,000	**615,592**	653,434	(37,842)
Expenditures				
Instruction	602,216	**632,287**	670,056	(37,769)
Receipts Over (Under) Expenditures	17,784	**(16,695)**		
Unencumbered Cash - Beginning	102,570	**120,354**		
Unencumbered Cash - Ending	$ 120,354	**103,659**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Miscellaneous	$ 8,502	**2,633**	-	2,633
Federal Aid	**-**	**1,885**	-	1,885
Transfers In	125,076	**95,000**	110,000	(15,000)
Total Receipts	133,578	**99,518**	110,000	(10,482)
Expenditures				
Instruction	129,775	**123,494**	134,395	(10,901)
Receipts Over (Under) Expenditures	3,803	**(23,976)**		
Unencumbered Cash - Beginning	53,483	**57,286**		
Unencumbered Cash - Ending	$ 57,286	**33,310**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Gifts and Miscellaneous Grants	$	340,633	**59,570**
Intergovernmental Revenues			
Federal Aid		400	**-**
State Aid		2,773	**-**
Total Receipts		343,806	**59,570**
Expenditures			
Donation Project Expense		26,898	**261,825**
Receipts Over (Under) Expenditures		316,908	**(202,255)**
Unencumbered Cash - Beginning		8,931	**325,839**
Unencumbered Cash - Ending	$	325,839	**123,584**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 366,606	**365,094**	400,260	(35,166)
Expenditures				
Instruction	254,191	**250,447**	253,191	(2,744)
Student Support Services	5,252	**6,318**	10,000	(3,682)
Instructional Support Services	5,697	**6,133**	10,000	(3,867)
General Administration	16,053	**21,101**	20,000	1,101
School Administration	25,249	**24,491**	25,000	(509)
Operations and Maintenance	28,037	**24,251**	18,227	6,024
Student Transportation Services	14,561	**16,260**	12,000	4,260
Other Support Services	-	**-**	42,842	(42,842)
Food Service Operation	17,566	**16,093**	9,000	7,093
Total Expenditures	366,606	**365,094**	400,260	(35,166)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	Prior Year Actual	**Current Year Actual**
Receipts		
Transfers In	$ 51,000	**27,809**
Expenditures		
Employee Benefits	28,732	**46,257**
Receipts Over (Under) Expenditures	22,268	**(18,448)**
Unencumbered Cash - Beginning	185,804	**208,072**
Unencumbered Cash - Ending	$ 208,072	**189,624**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Student Materials Revolving Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Fees and Books	$	18,407	**22,609**
Transfers In		53,086	**-**
Total Receipts		71,493	**22,609**
Expenditures			
Student Support Services		53,516	**12,875**
Receipts Over (Under) Expenditures		17,977	**9,734**
Unencumbered Cash - Beginning		182,023	**200,000**
Unencumbered Cash - Ending	$	200,000	**209,734**

Schedule 2-14

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Title I Low Income Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	52,252	**79,393**
Expenditures			
Instruction		52,252	**79,393**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Title II Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	13,964	**16,858**
Expenditures			
Instruction		13,964	**16,858**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-16

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
REAP Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	33,881	**40,845**
Expenditures			
Instruction		33,881	**40,845**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Title IVA Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	11,842	**12,395**
Expenditures			
Instruction		11,842	**12,395**
Receipts Over (Under) Expenditures		-	**-**
Unencumbered Cash - Beginning		-	**-**
Unencumbered Cash - Ending	$	-	**-**

Schedule 2-18

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Health Care Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Health Insurance Expense		5,071	**-**
Receipts Over (Under) Expenditures		(5,071)	**-**
Unencumbered Cash - Beginning		5,071	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Federal Funds Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	-	**163,623**
Expenditures			
Operations and Maintenance		47,830	**232,936**
Receipts Over (Under) Expenditures		(47,830)	**(69,313)**
Unencumbered Cash - Beginning		-	**(47,830)**
Unencumbered Cash - Ending	$	(47,830)	**(117,143)**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
High School				
Cheerleaders	$ 1,339	1,593	2,237	**695**
JH Cheer	52	1,728	481	**1,299**
Class of 2021	4,554	540	5,094	**-**
Class of 2022	2,359	8,324	5,629	**5,054**
Class of 2023	1,385	3,353	138	**4,600**
Class of 2024	-	403	-	**403**
FFA	4,907	30,306	25,121	**10,092**
FCCLA	8,955	5,749	4,582	**10,122**
National Honor Society	73	-	42	**31**
Student Council	4,365	7,544	8,237	**3,672**
Volleyball	560	3,204	2,291	**1,473**
Football	4,947	1,950	499	**6,398**
Lady Indians Basketball	1,626	88	88	**1,626**
Indians Basketball	348	2,645	1,999	**994**
Wrestling	197	-	-	**197**
Journalism/Yearbook	2,078	16,805	17,388	**1,495**
Band	1,938	53	107	**1,884**
Choir	75	-	-	**75**
Pops Choir	4,354	1,938	1,938	**4,354**
JH KAY	811	3,045	427	**3,429**
HS KAY	843	549	425	**967**
FCA	1,339	-	839	**500**
Sales Tax Clearing	2	3,664	3,666	**-**
Interest	33	23	56	**-**
Concessions	1,893	46,317	46,210	**2,000**
Target Education	729	4,539	3,221	**2,047**
Total High School	49,762	144,360	130,715	**63,407**
Grade School				
Student Leadership	9,648	13,070	13,831	**8,887**
Student Activities	-	14,104	11,039	**3,065**
Pre-K Fund	115	-	90	**25**
Sales Tax Clearing	-	1,106	1,106	**-**
Interest Clearing Fund	-	3	-	**3**
Box Tops for Education	440	241	439	**242**
Total Grade School	10,203	28,524	26,505	**12,222**
District				
Sales Tax Clearing	422	7,065	6,986	**501**
Total	$ 60,387	179,949	164,206	**76,130**

UNIFIED SCHOOL DISTRICT NO. 412 HOXIE, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Gate Receipts	$ 13,527	-	48,696	50,564	**11,659**	149	**11,808**